

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 342, Page 1, Section A, Line 5, by
2 inserting after all of said section and line, the following:

3
4 " 64.196. 1. After August 28, 2001, any county seeking to adopt a building code in a manner
5 set forth in section 64.180 shall, in creating or amending such code, adopt a current, calendar year
6 1999 or later edition, nationally recognized building code, as amended.

7 2. No county building ordinance adopted under this section shall conflict with liquified
8 petroleum gas installations regulations established under section 323.020.

9 135.710. 1. As used in this section, the following terms mean:

10 (1) "Alternative fuels", any motor fuel at least seventy percent of the volume of which
11 consists of one or more of the following:

12 (a) Ethanol;

13 (b) Natural gas;

14 (c) Compressed natural gas, or CNG;

15 (d) Liquified natural gas, or LNG;

16 (e) Liquified petroleum gas, LP gas, propane, or autogas;

17 (f) Any mixture of biodiesel and diesel fuel, without regard to any use of kerosene;

18 (g) Hydrogen;

19 (2) "Department", the department of natural resources;

20 (3) "Eligible applicant", a business entity that is the owner of a qualified alternative fuel
21 vehicle refueling property or makes more than twenty-five qualified conversions in a one-year
22 period;

23 (4) "Motor vehicle", any automobile, truck, truck-tractor, or any motor bus or self propelled
24 vehicle not exclusively operated or driven upon fixed rails or tracks. The term does not include:

25 (a) Farm tractors or machinery including tractors and machinery designed for off-road use
26 but capable of movement on roads at low speeds; or

27 (b) A vehicle solely operated on rails;

28 (5) "Qualified alternative fuel vehicle refueling property", property in this state owned by an
29 eligible applicant and used for storing alternative fuels and for dispensing such alternative fuels into
30 fuel tanks of motor vehicles owned by such eligible applicant or private citizens which, if
31 constructed after August 28, 2008, was constructed with at least fifty-one percent of the costs being
32 paid to qualified Missouri contractors for the:

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- 1 (a) Fabrication of premanufactured equipment or process piping used in the construction of
 2 such facility;
 3 (b) Construction of such facility; and
 4 (c) General maintenance of such facility during the time period in which such facility
 5 receives any tax credit under this section.
 6

7 If no qualified Missouri contractor is located within seventy-five miles of the property, the
 8 requirement that fifty-one percent of the costs shall be paid to qualified Missouri contractors shall
 9 not apply;

10 [(5)] (6) "Qualified Missouri contractor", a contractor whose principal place of business is
 11 located in Missouri and has been located in Missouri for a period of not less than five years.

12 2. For all tax years beginning on or after January 1, [2009] 2014, but before January 1,
 13 [2012] 2017, any eligible applicant who installs and operates a qualified alternative fuel vehicle
 14 refueling property shall be allowed a credit against the tax otherwise due under chapter 143,
 15 excluding withholding tax imposed by sections 143.191 to 143.265, or due under chapter 147 or
 16 chapter 148 for any tax year in which the applicant is constructing the refueling property. The credit
 17 allowed in this [section] subsection per eligible applicant shall not exceed the lesser of twenty
 18 thousand dollars or twenty percent of the total costs directly associated with the purchase and
 19 installation of any alternative fuel storage and dispensing equipment on any qualified alternative fuel
 20 vehicle refueling property, which shall not include the following:

21 (1) Costs associated with the purchase of land upon which to place a qualified alternative
 22 fuel vehicle refueling property;

23 (2) Costs associated with the purchase of an existing qualified alternative fuel vehicle
 24 refueling property; or

25 (3) Costs for the construction or purchase of any structure.

26 3. Tax credits allowed by this section shall be claimed by the eligible applicant at the time
 27 such applicant files a return for the tax year in which the storage and dispensing facilities were
 28 placed in service at a qualified alternative fuel vehicle refueling property, and shall be applied
 29 against the income tax liability imposed by chapter 143, chapter 147, or chapter 148 after all other
 30 credits provided by law have been applied. The cumulative amount of tax credits which may be
 31 claimed by eligible applicants claiming all credits authorized in this section shall not exceed [the
 32 following amounts:

33 (1) In taxable year 2009, three million dollars;

34 (2) In taxable year 2010, two million dollars; and

35 (3) In taxable year 2011,] one million dollars per year.

36 4. If the amount of the tax credit exceeds the eligible applicant's tax liability, the difference
 37 shall not be refundable. Any amount of credit that an eligible applicant is prohibited by this section
 38 from claiming in a taxable year may be carried forward to any of such applicant's two subsequent
 39 taxable years. Tax credits allowed under this section may be assigned, transferred, sold, or otherwise
 40 conveyed.

41 5. An alternative fuel vehicle refueling property, for which an eligible applicant receives tax

1 credits under this section, which ceases to sell alternative fuel shall cause the forfeiture of such
 2 eligible applicant's tax credits provided under this section for the taxable year in which the
 3 alternative fuel vehicle refueling property ceased to sell alternative fuel and for future taxable years
 4 with no recapture of tax credits obtained by an eligible applicant with respect to such applicant's tax
 5 years which ended before the sale of alternative fuel ceased.

6 6. The director of revenue shall establish the procedure by which the tax credits in this
 7 section may be claimed, and shall establish a procedure by which the cumulative amount of tax
 8 credits is apportioned equally among all eligible applicants claiming the credit. To the maximum
 9 extent possible, the director of revenue shall establish the procedure described in this subsection in
 10 such a manner as to ensure that eligible applicants can claim all the tax credits possible up to the
 11 cumulative amount of tax credits available for the taxable year. No eligible applicant claiming a tax
 12 credit under this section shall be liable for any interest or penalty for filing a tax return after the date
 13 fixed for filing such return as a result of the apportionment procedure under this subsection.

14 7. Any eligible applicant desiring to claim a tax credit under this section shall submit the
 15 appropriate application for such credit with the department. The application for a tax credit under
 16 this section shall include any information required by the department. The department shall review
 17 the applications and certify to the department of revenue each eligible applicant that qualifies for the
 18 tax credit.

19 8. The department and the department of revenue may promulgate rules to implement the
 20 provisions of this section. Any rule or portion of a rule, as that term is defined in section 536.010,
 21 that is created under the authority delegated in this section shall become effective only if it complies
 22 with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This
 23 section and chapter 536 are nonseverable and if any of the powers vested with the general assembly
 24 pursuant to chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are
 25 subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or
 26 adopted after August 28, 2008, shall be invalid and void.

27 9. Pursuant to section 23.253 of the Missouri sunset act:

28 (1) The provisions of the new program authorized under this section shall automatically
 29 sunset six years after August 28, [2008] 2013, unless reauthorized by an act of the general assembly;
 30 and

31 (2) If such program is reauthorized, the program authorized under this section shall
 32 automatically sunset twelve years after the effective date of the reauthorization of this section; and

33 (3) This section shall terminate on December thirty-first of the calendar year immediately
 34 following the calendar year in which the program authorized under this section is sunset.

35 137.010. The following words, terms and phrases when used in laws governing taxation and
 36 revenue in the state of Missouri shall have the meanings ascribed to them in this section, except
 37 when the context clearly indicates a different meaning:

38 (1) "Grain and other agricultural crops in an unmanufactured condition" shall mean grains
 39 and feeds including, but not limited to, soybeans, cow peas, wheat, corn, oats, barley, kafir, rye, flax,
 40 grain sorghums, cotton, and such other products as are usually stored in grain and other elevators and
 41 on farms; but excluding such grains and other agricultural crops after being processed into products

1 of such processing, when packaged or sacked. The term "processing" shall not include hulling,
2 cleaning, drying, grating, or polishing;

3 (2) "Hydroelectric power generating equipment", very-low-head turbine generators with a
4 nameplate generating capacity of at least four hundred kilowatts but not more than six hundred
5 kilowatts and machinery and equipment used directly in the production, generation, conversion,
6 storage, or conveyance of hydroelectric power to land-based devices and appurtenances used in the
7 transmission of electrical energy;

8 (3) "Intangible personal property", for the purpose of taxation, shall include all property
9 other than real property and tangible personal property, as defined by this section;

10 (4) "Real property" includes land itself, whether laid out in town lots or otherwise, and all
11 growing crops, buildings, structures, improvements and fixtures of whatever kind thereon,
12 hydroelectric power generating equipment, the installed poles used in the transmission or reception
13 of electrical energy, audio signals, video signals or similar purposes, provided the owner of such
14 installed poles is also an owner of a fee simple interest, possessor of an easement, holder of a license
15 or franchise, or is the beneficiary of a right-of-way dedicated for public utility purposes for the
16 underlying land; attached wires, transformers, amplifiers, substations, and other such devices and
17 appurtenances used in the transmission or reception of electrical energy, audio signals, video signals
18 or similar purposes when owned by the owner of the installed poles, otherwise such items are
19 considered personal property; and stationary property used for generation, transportation or storage
20 of liquid and gaseous products, including, but not limited to, petroleum products, natural gas,
21 propane or LP gas, solar or wind power equipment, water, and sewage;

22 (5) "Tangible personal property" includes every tangible thing being the subject of
23 ownership or part ownership whether animate or inanimate, other than money, and not forming part
24 or parcel of real property as herein defined, but does not include household goods, furniture, wearing
25 apparel and articles of personal use and adornment, as defined by the state tax commission, owned
26 and used by a person in his home or dwelling place.

27 137.100. The following subjects are exempt from taxation for state, county or local
28 purposes:

29 (1) Lands and other property belonging to this state;

30 (2) Lands and other property belonging to any city, county or other political subdivision in
31 this state, including market houses, town halls and other public structures, with their furniture and
32 equipments, and on public squares and lots kept open for health, use or ornament;

33 (3) Nonprofit cemeteries;

34 (4) The real estate and tangible personal property which is used exclusively for agricultural
35 or horticultural societies organized in this state, including not-for-profit agribusiness associations;

36 (5) All property, real and personal, actually and regularly used exclusively for religious
37 worship, for schools and colleges, or for purposes purely charitable and not held for private or
38 corporate profit, except that the exemption herein granted does not include real property not actually
39 used or occupied for the purpose of the organization but held or used as investment even though the
40 income or rentals received therefrom is used wholly for religious, educational or charitable purposes;

41 (6) Household goods, furniture, wearing apparel and articles of personal use and adornment,

as defined by the state tax commission, owned and used by a person in his home or dwelling place;

(7) Motor vehicles leased for a period of at least one year to this state or to any city, county, or political subdivision or to any religious, educational, or charitable organization which has obtained an exemption from the payment of federal income taxes, provided the motor vehicles are used exclusively for religious, educational, or charitable purposes;

(8) Real or personal property leased or otherwise transferred by an interstate compact agency created pursuant to sections 70.370 to 70.430 or sections 238.010 to 238.100 to another for which or whom such property is not exempt when immediately after the lease or transfer, the interstate compact agency enters into a leaseback or other agreement that directly or indirectly gives such interstate compact agency a right to use, control, and possess the property; provided, however, that in the event of a conveyance of such property, the interstate compact agency must retain an option to purchase the property at a future date or, within the limitations period for reversioners, the property must revert back to the interstate compact agency. Property will no longer be exempt under this subdivision in the event of a conveyance as of the date, if any, when:

(a) The right of the interstate compact agency to use, control, and possess the property is terminated;

(b) The interstate compact agency no longer has an option to purchase or otherwise acquire the property; and

(c) There are no provisions for reversion of the property within the limitation period for reversioners;

(9) All property, real and personal, belonging to veterans' organizations. As used in this section, "veterans' organization" means any organization of veterans with a congressional charter, that is incorporated in this state, and that is exempt from taxation under section 501(c)(19) of the Internal Revenue Code of 1986, as amended;

(10) Equipment or property with a retail value of fifty thousand dollars or less required for the use, transmission, generation or storage of alternative or renewable energy as used in an eligible alternative energy operation as defined under section 30.750 or alternative fuels as defined under section 135.710 and section 414.400, used either for fleet, transportation, power generation, heat or other such application. Said equipment shall be exempt from the assessment of any state, county or local property taxes for such time as the equipment, property or installation is in working order

142.800. As used in this chapter, the following words, terms and phrases have the meanings given:

(1) "Additive", a substance designed to increase engine power or performance introduced by injection or other means into a fuel system but which is not capable of propelling the vehicle without the primary fuel. Use of additive fuels does not require compliance with subsection 1 of section 142.869;

(2) "Agricultural purposes", clearing, terracing or otherwise preparing the ground on a farm; preparing soil for planting and fertilizing, cultivating, raising and harvesting crops; raising and feeding livestock and poultry; building fences; pumping water for any and all uses on the farm, including irrigation; building roads upon any farm by the owner or person farming the same; operating milking machines; sawing wood for use on a farm; producing electricity for use on a farm;

1 movement of tractors, farm implements and nonlicensed equipment from one field to another;

2 [(2)] (3) "Alternative fuel", electricity, liquefied petroleum gas (LPG [or] , LP gas, propane
3 or autogas), compressed natural gas product (CNG, liquified natural gas or LNG), or a combination
4 of liquefied petroleum gas and a compressed natural gas or electricity product used in an internal
5 combustion engine or motor to propel any form of vehicle, machine, or mechanical contrivance. It
6 includes all forms of fuel commonly or commercially known or sold as butane, propane, or
7 compressed natural gas;

8 [(3)] (4) "Aviation fuel", any motor fuel specifically compounded for use in reciprocating
9 aircraft engines;

10 [(4)] (5) "Blend stock", any petroleum product component of motor fuel, such as naphtha,
11 reformat, toluene or kerosene, that can be blended for use in a motor fuel without further processing.
12 The term includes those petroleum products presently defined by the Internal Revenue Service in
13 regulations pursuant to 26 U.S.C., Sections 4081 and 4082, as amended. However, the term does not
14 include any substance that:

15 (a) Will be ultimately used for consumer nonmotor fuel use; and

16 (b) Is sold or removed in drum quantities (fifty-five gallons) or less at the time of the
17 removal or sale;

18 [(5)] (6) "Blended fuel", a mixture composed of motor fuel and another liquid including
19 blend stock, other than a de minimis amount of a product such as carburetor detergent or oxidation
20 inhibitor, that can be used as a fuel in a highway vehicle. This term includes but is not limited to
21 gasohol, ethanol, methanol, fuel grade alcohol, diesel fuel enhancers and resulting blends;

22 [(6)] (7) "Blender", any person that produces blended motor fuel outside the bulk
23 transfer/terminal system;

24 [(7)] (8) "Blending", the mixing of one or more petroleum products, with or without another
25 product, regardless of the original character of the product blended, if the product obtained by the
26 blending is capable of use or otherwise sold for use in the generation of power for the propulsion of a
27 motor vehicle, an airplane, or a motorboat. The term does not include the blending that occurs in the
28 process of refining by the original refiner of crude petroleum or the blending of products known as
29 lubricating oil and greases;

30 [(8)] (9) "Bulk plant", a bulk motor fuel storage and distribution facility that is not a terminal
31 within the bulk transfer system and from which motor fuel may be removed by truck;

32 [(9)] (10) "Bulk transfer", any transfer of motor fuel from one location to another by pipeline
33 tender or marine delivery within the bulk transfer/terminal system;

34 [(10)] (11) "Bulk transfer/terminal system", the motor fuel distribution system consisting of
35 refineries, pipelines, vessels, and terminals. Motor fuel in a refinery, pipeline, boat, barge or
36 terminal is in the bulk transfer/terminal system. Motor fuel in the fuel supply tank of any engine, or
37 in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation is not in
38 the bulk transfer/terminal system;

39 [(11)] (12) "Consumer", the user of the motor fuel;

40 [(12)] (13) "Delivery", the placing of motor fuel or any liquid into the fuel tank of a motor
41 vehicle or bulk storage facility;

1 [(13)] (14) "Department", the department of revenue;

2 [(14)] (15) "Destination state", the state, territory, or foreign country to which motor fuel is
3 directed for delivery into a storage facility, a receptacle, a container, or a type of transportation
4 equipment for the purpose of resale or use;

5 [(15)] (16) "Diesel fuel", any liquid that is commonly or commercially known or sold as a
6 fuel that is suitable for use in a diesel-powered highway vehicle. A liquid meets this requirement if,
7 without further processing or blending, the liquid has practical and commercial fitness for use in the
8 propulsion engine of a diesel-powered highway vehicle. "Diesel fuel" does not include jet fuel sold
9 to a buyer who is registered with the Internal Revenue Service to purchase jet fuel and remit taxes on
10 its sale or use to the Internal Revenue Service. "Diesel fuel" does not include biodiesel commonly
11 referred to as B100 and defined in ASTM D6751, B99, or B99.9 until such biodiesel is blended with
12 other diesel fuel or sold for highway use;

13 [(16)] (17) "Diesel-powered highway vehicle", a motor vehicle operated on a highway that is
14 propelled by a diesel-powered engine;

15 [(17)] (18) "Director", the director of revenue;

16 [(18)] (19) "Distributor", a person who either produces, refines, blends, compounds or
17 manufactures motor fuel, imports motor fuel into a state or exports motor fuel out of a state, or who
18 is engaged in distribution of motor fuel;

19 [(19)] (20) "Dyed fuel", diesel fuel or kerosene that is required to be dyed pursuant to United
20 States Environmental Protection Agency rules or is dyed pursuant to Internal Revenue Service rules
21 or pursuant to any other requirements subsequently set by the United States Environmental
22 Protection Agency or Internal Revenue Service including any invisible marker requirements;

23 [(20)] (21) "Eligible purchaser", a distributor who has been authorized by the director to
24 purchase motor fuel on a tax-deferred basis;

25 [(21)] (22) "Export", to obtain motor fuel in this state for sale or other distribution outside of
26 this state. In applying this definition, motor fuel delivered out of state by or for the seller constitutes
27 an export by the seller, and motor fuel delivered out of state by or for the purchaser constitutes an
28 export by the purchaser;

29 [(22)] (23) "Exporter", any person, other than a supplier, who purchases motor fuel in this
30 state for the purpose of transporting or delivering the fuel outside of this state;

31 [(23)] (24) "Farm tractor", all tractor-type, motorized farm implements and equipment but
32 shall not include motor vehicles of the truck-type, pickup truck-type, automobiles, and other motor
33 vehicles required to be registered and licensed each year pursuant to the provisions of the motor
34 vehicle license and registration laws of this state;

35 [(24)] (25) "Fuel grade alcohol", a methanol or ethanol with a proof of not less than one
36 hundred ninety degrees (determined without regard to denaturants) and products derived from such
37 alcohol for blending with motor fuel;

38 [(25)] (26) "Fuel transportation vehicle", any vehicle designed for highway use which is also
39 designed or used to transport motor fuels and includes transport trucks and tank wagons;

40 [(26)] (27) "Gasoline", all products commonly or commercially known or sold as gasoline
41 that are suitable for use as a motor fuel. Gasoline does not include products that have an American

1 Society for Testing and Materials (ASTM) octane number of less than seventy-five as determined by
2 the motor method;

3 [(27)] (28) "Gross gallons", the total measured motor fuel, exclusive of any temperature or
4 pressure adjustments, in U.S. gallons;

5 [(28)] (29) "Heating oil", a motor fuel that is burned in a boiler, furnace, or stove for heating
6 or industrial processing purposes;

7 [(29)] (30) "Import", to bring motor fuel into this state by any means of conveyance other
8 than in the fuel supply tank of a motor vehicle. In applying this definition, motor fuel delivered into
9 this state from out-of-state by or for the seller constitutes an import by the seller, and motor fuel
10 delivered into this state from out-of-state by or for the purchaser constitutes an import by the
11 purchaser;

12 [(30)] (31) "Import verification number", the number assigned by the director with respect to
13 a single transport truck delivery into this state from another state upon request for an assigned
14 number by an importer or the transporter carrying motor fuel into this state for the account of an
15 importer;

16 [(31)] (32) "Importer" includes any person who is the importer of record, pursuant to federal
17 customs law, with respect to motor fuel. If the importer of record is acting as an agent, the person
18 for whom the agent is acting is the importer. If there is no importer of record of motor fuel entered
19 into this state, the owner of the motor fuel at the time it is brought into this state is the importer;

20 [(32)] (33) "Interstate motor fuel user", any person who operates a motor fuel-powered
21 motor vehicle with a licensed gross weight exceeding twenty-six thousand pounds that travels from
22 this state into another state or from another state into this state;

23 [(33)] (34) "Invoiced gallons", the gallons actually billed on an invoice for payment to a
24 supplier which shall be either gross or net gallons on the original manifest or bill of lading;

25 [(34)] (35) "K-1 kerosene", a petroleum product having an A.P.I. gravity of not less than
26 forty degrees, at a temperature of sixty degrees Fahrenheit and a minimum flash point of one
27 hundred degrees Fahrenheit with a sulfur content not exceeding four one-hundredths percent by
28 weight;

29 [(35)] (36) "Kerosene", the petroleum fraction containing hydrocarbons that are slightly
30 heavier than those found in gasoline and naphtha, with a boiling range of one hundred forty-nine to
31 three hundred degrees Celsius;

32 [(36)] (37) "Liquid", any substance that is liquid in excess of sixty degrees Fahrenheit and at
33 a pressure of fourteen and seven-tenths pounds per square inch absolute;

34 [(37)] (38) "Motor fuel", gasoline, diesel fuel, kerosene and blended fuel;

35 [(38)] (39) "Motor vehicle", any automobile, truck, truck-tractor or any motor bus or
36 self-propelled vehicle not exclusively operated or driven upon fixed rails or tracks. The term does
37 not include:

38 (a) Farm tractors or machinery including tractors and machinery designed for off-road use
39 but capable of movement on roads at low speeds, or

40 (b) A vehicle solely operated on rails;

41 [(39)] (40) "Net gallons", the motor fuel, measured in U.S. gallons, when corrected to a

temperature of sixty degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds per square inch absolute (psi);

[(40)] (41) "Permissive supplier", an out-of-state supplier that elects, but is not required, to have a supplier's license pursuant to this chapter;

[(41)] (42) "Person", natural persons, individuals, partnerships, firms, associations, corporations, estates, trustees, business trusts, syndicates, this state, any county, city, municipality, school district or other political subdivision of the state, federally recognized Indian tribe, or any corporation or combination acting as a unit or any receiver appointed by any state or federal court;

[(42)] (43) "Position holder", the person who holds the inventory position in motor fuel in a terminal, as reflected on the records of the terminal operator. A person holds the inventory position in motor fuel when that person has a contract with the terminal operator for the use of storage facilities and terminating services for motor fuel at the terminal. The term includes a terminal operator who owns motor fuel in the terminal;

[(43)] (44) "Propel", the operation of a motor vehicle, whether it is in motion or at rest;

[(44)] (45) "Public highway", every road, toll road, highway, street, way or place generally open to the use of the public as a matter of right for the purposes of vehicular travel, including streets and alleys of any town or city notwithstanding that the same may be temporarily closed for construction, reconstruction, maintenance or repair;

[(45)] (46) "Qualified terminal", a terminal which has been assigned a terminal control number ("tcn") by the Internal Revenue Service;

[(46)] (47) "Rack", a mechanism for delivering motor fuel from a refinery or terminal into a railroad tank car, a transport truck or other means of bulk transfer outside of the bulk transfer/terminal system;

[(47)] (48) "Refiner", any person that owns, operates, or otherwise controls a refinery;

[(48)] (49) "Refinery", a facility used to produce motor fuel from crude oil, unfinished oils, natural gas liquids, or other hydrocarbons and from which motor fuel may be removed by pipeline, by boat or barge, or at a rack;

[(49)] (50) "Removal", any physical transfer of motor fuel from a terminal, manufacturing plant, customs custody, pipeline, boat or barge, refinery or any facility that stores motor fuel;

[(50)] (51) "Retailer", a person that engages in the business of selling or dispensing to the consumer within this state;

[(51)] (52) "Supplier", a person that is:

(a) Registered or required to be registered pursuant to 26 U.S.C., Section 4101, for transactions in motor fuels in the bulk transfer/terminal distribution system; and

(b) One or more of the following:

a. The position holder in a terminal or refinery in this state;

b. Imports motor fuel into this state from a foreign country;

c. Acquires motor fuel from a terminal or refinery in this state from a position holder pursuant to either a two-party exchange or a qualified buy-sell arrangement which is treated as an exchange and appears on the records of the terminal operator; or

d. The position holder in a terminal or refinery outside this state with respect to motor fuel

which that person imports into this state. A terminal operator shall not be considered a supplier based solely on the fact that the terminal operator handles motor fuel consigned to it within a terminal. "Supplier" also means a person that produces fuel grade alcohol or alcohol-derivative substances in this state, produces fuel grade alcohol or alcohol-derivative substances for import to this state into a terminal, or acquires upon import by truck, rail car or barge into a terminal, fuel grade alcohol or alcohol-derivative substances. "Supplier" includes a permissive supplier unless specifically provided otherwise;

[(52)] (53) "Tank wagon", a straight truck having multiple compartments designed or used to carry motor fuel;

[(53)] (54) "Terminal", a bulk storage and distribution facility which includes:

(a) For the purposes of motor fuel, is a qualified terminal;

(b) For the purposes of fuel grade alcohol, is supplied by truck, rail car, boat, barge or pipeline and the products are removed at a rack;

[(54)] (55) "Terminal bulk transfers" include but are not limited to the following:

(a) Boat or barge movement of motor fuel from a refinery or terminal to a terminal;

(b) Pipeline movements of motor fuel from a refinery or terminal to a terminal;

(c) Book transfers of product within a terminal between suppliers prior to completion of removal across the rack; and

(d) Two-party exchanges or buy-sell supply arrangements within a terminal between licensed suppliers;

[(55)] (56) "Terminal operator", any person that owns, operates, or otherwise controls a terminal. A terminal operator may own the motor fuel that is transferred through or stored in the terminal;

[(56)] (57) "Transmix", the buffer or interface between two different products in a pipeline shipment, or a mix of two different products within a refinery or terminal that results in an off-grade mixture;

[(57)] (58) "Transport truck", a semitrailer combination rig designed or used to transport motor fuel over the highways;

[(58)] (59) "Transporter", any operator of a pipeline, barge, railroad or transport truck engaged in the business of transporting motor fuels;

[(59)] (60) "Two-party exchange", a transaction in which the motor fuel is transferred from one licensed supplier or licensed permissive supplier to another licensed supplier or licensed permissive supplier and:

(a) Which transaction includes a transfer from the person that holds the original inventory position for motor fuel in the terminal as reflected on the records of the terminal operator; and

(b) The exchange transaction is simultaneous with removal from the terminal by the receiving exchange partner. However, in any event, the terminal operator in its books and records treats the receiving exchange party as the supplier which removes the product across a terminal rack for purposes of reporting such events to this state;

[(60)] (61) "Ultimate vendor", a person that sells motor fuel to the consumer;

[(61)] (62) "Undyed diesel fuel", diesel fuel that is not subject to the United States

1 Environmental Protection Agency dyeing requirements, or has not been dyed in accordance with
2 Internal Revenue Service fuel dyeing provisions; and

3 ~~[(62)]~~ (63) "Vehicle fuel tank", any receptacle on a motor vehicle from which fuel is
4 supplied for the propulsion of the motor vehicle.

5 142.869. 1. The tax imposed by this chapter shall not apply to passenger motor vehicles,
6 buses as defined in section 301.010, or commercial motor vehicles registered in this state which are
7 powered by alternative fuel, and for which a valid decal has been acquired as provided in this
8 section. The owners or operators of such motor vehicles shall, in lieu of the tax imposed by section
9 142.803, pay an annual alternative fuel decal fee as follows: seventy-five dollars on each passenger
10 motor vehicle, school bus as defined in section 301.010, and commercial motor vehicle with a
11 licensed gross vehicle weight of eighteen thousand pounds or less; one hundred dollars on each
12 motor vehicle with a licensed gross weight in excess of eighteen thousand pounds but not more than
13 thirty-six thousand pounds used for farm or farming transportation operations and registered with a
14 license plate designated with the letter "F"; one hundred fifty dollars on each motor vehicle with a
15 licensed gross vehicle weight in excess of eighteen thousand pounds but less than or equal to
16 thirty-six thousand pounds, and each passenger-carrying motor vehicle subject to the registration fee
17 provided in sections 301.059, 301.061 and 301.063; two hundred fifty dollars on each motor vehicle
18 with a licensed gross weight in excess of thirty-six thousand pounds used for farm or farming
19 transportation operations and registered with a license plate designated with the letter "F"; and one
20 thousand dollars on each motor vehicle with a licensed gross vehicle weight in excess of thirty-six
21 thousand pounds. Notwithstanding provisions of this section to the contrary, motor vehicles licensed
22 as historic under section 301.131 which are powered by alternative fuel shall be exempt from both
23 the tax imposed by this chapter and the alternative fuel decal requirements of this section.

24 2. Except interstate fuel users and vehicles licensed under a reciprocity agreement as defined
25 in section 142.617, the tax imposed by section 142.803 shall not apply to motor vehicles registered
26 outside this state which are powered by alternative fuel, and for which a valid temporary alternative
27 fuel decal has been acquired as provided in this section. The owners or operators of such motor
28 vehicles shall, in lieu of the tax imposed by section 142.803, pay a temporary alternative fuel decal
29 fee of eight dollars on each such vehicle. Such decals shall be valid for a period of fifteen days from
30 the date of issuance and shall be attached to the lower right-hand corner of the front windshield on
31 the motor vehicle for which it was issued. Such decal and fee shall not be transferable. All proceeds
32 from such decal fees shall be deposited as specified in section 142.345. Alternative fuel dealers
33 selling such decals in accordance with rules and regulations prescribed by the director shall be
34 allowed to retain fifty cents for each decal fee timely remitted to the director.

35 3. The director shall annually, on or before January thirty-first of each year, collect or cause
36 to be collected from owners or operators of the motor vehicles specified in subsection 1 of this
37 section the annual decal fee. Applications for such decals shall be supplied by the department of
38 revenue. In the case of a motor vehicle which is not in operation by January thirty-first of any year, a
39 decal may be purchased for a fractional period of such year, and the amount of the decal fee shall be
40 reduced by one-twelfth for each complete month which shall have elapsed since the beginning of
41 such year.

1 4. Upon the payment of the fee required by subsection 1 of this section, the director shall
2 issue a decal, which shall be valid for the current calendar year and shall be attached to the lower
3 right-hand corner of the front windshield on the motor vehicle for which it was issued.

4 5. The decal fee paid pursuant to subsection 1 of this section for each motor vehicle shall be
5 transferable upon a change of ownership of the motor vehicle and, if the [LP gas or natural gas
6 equipment] alternative fuel system is removed from a motor vehicle upon a change of ownership and
7 is reinstalled in another motor vehicle, upon such reinstallation. Such transfers shall be
8 accomplished in accordance with rules and regulations promulgated by the director.

9 6. It shall be unlawful for any [person] Missouri resident to operate a motor vehicle required
10 to have an alternative fuel decal upon the highways of this state without a valid decal.

11 7. No person shall cause to be put, or put, electricity, LP gas or natural gas into the fuel
12 supply receptacle of a motor vehicle required to have an alternative fuel decal unless the motor
13 vehicle has a valid decal attached to it.

14 (1) Sales of [fuel] all alternative fuels placed in the supply receptacle of a motor vehicle
15 [displaying such decal] shall be recorded upon an invoice, which invoice shall include the decal
16 number, if applicable, the motor vehicle license number and the number of gallons placed in such
17 supply receptacle. Such invoices shall be kept by the seller for a period of two years.

18 (2) Sales of all vehicles propelled by alternative fuels, whether through qualified conversion
19 or equipped by the original manufacturer shall be reported to the department annually.

20 8. Any person violating any provision of this section is guilty of an infraction and shall, upon
21 conviction thereof, be fined five hundred dollars.

22 9. Motor vehicles displaying a valid alternative fuel decal are exempt from the licensing and
23 reporting requirements of this chapter."; and

24
25 Further amend said bill by amending the title, enacting clause, and intersectional references
26 accordingly.
27